

FYE 2009 Review - Annual Financial Report

School District: West Point Independent
 Audit Firm Name: Stephens & Lawson CPAS's
 Date: 2/2/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

Date Generated: February 4, 2010 9:10:33 AM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	294,370.22	278,142.42	16,227.80	1,990,975.00	-1,712,832.58	Refer Pg 11 Financial Audit Report
Revenue (State) - 3900 (On-Behalf Payments)	0.00	180,549.84	-180,549.84	0.00	180,549.84	
Revenue (State) - 3XXX (Not 3900)	620,681.91	620,681.91	0.00	801,232.00	-180,550.09	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	915,052.13	1,079,374.17	-164,322.04	2,792,207.00	-1,712,832.83	
Expenditures-Not including Transfers Out or On Behalf	906,868.32	892,564.31	14,304.01	2,689,590.00	-1,797,025.69	
Expenditures-On Behalf	0.00	180,549.84	-180,549.84	0.00	180,549.84	
Total Expenditures	906,868.32	1,073,114.15	-166,245.83	2,689,590.00	-1,616,475.85	
Excess (Deficiency) of Revenues Over Expenditures	8,183.81	6,260.02	1,923.79	102,617.00	-96,356.98	
Other Financing Sources - Not Transfers In	0.00	200.00	-200.00	0.00	200.00	Refer Pg 11 Financial Audit Report
Other Financing Sources - Transfers In Only - 52XX Transfers	-2,311.00	-7,811.33	5,500.33	-7,811.00	-0.33	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	-2,311.00	-7,611.33	5,300.33	-7,811.00	199.67	
Net Change in Fund Balance	5,872.81	-1,351.31	7,224.12	94,806.00	-96,157.31	
Beginning Fund Balance - July 1	683,676.28	683,676.28	0.00	768,593.00	-84,916.72	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	689,549.09	682,324.97	7,224.12	863,399.00	-181,074.03	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	180,549.84	-180,549.84	0.00	180,549.84	
On-Behalf Expenditures by Fund	0.00	180,549.84	-180,549.84	0.00	180,549.84	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	18,231.92	23,502.22	-5,270.30	23,502.00	0.22	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	186,635.99	171,739.58	14,896.41	171,740.00	-0.42	
Revenue (Federal) – 4XXX	86,313.81	149,947.53	-63,633.72	149,947.00	0.53	
Total Revenues	291,181.72	345,189.33	-54,007.61	345,189.00	0.33	
Expenditures-Not including Transfers Out and not 0280	343,098.56	347,500.33	-4,401.77	347,500.00	0.33	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	343,098.56	347,500.33	-4,401.77	347,500.00	0.33	
Excess (Deficiency) of Revenues Over Expenditures	-51,916.84	-2,311.00	-49,605.84	-2,311.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	1,209.00	2,311.00	-1,102.00	2,311.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	1,209.00	2,311.00	-1,102.00	2,311.00	0.00	
Net Change in Fund Balance	-50,707.84	0.00	-50,707.84	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-50,707.84	0.00	-50,707.84	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	91.19	-91.19	91.00	0.19	
Revenue (State) – 3XXX	12,520.00	6,320.00	6,200.00	6,320.00	0.00	
Total Revenues	12,520.00	6,411.19	6,108.81	6,411.00	0.19	
Expenditures-Not including Transfers Out	22,459.44	22,459.44	0.00	22,460.00	-0.56	
Total Expenditures	22,459.44	22,459.44	0.00	22,460.00	-0.56	
Excess (Deficiency) of Revenues Over Expenditures	-9,939.44	-16,048.25	6,108.81	-16,049.00	0.75	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-9,939.44	-16,048.25	6,108.81	-16,049.00	0.75	
Beginning Fund Balance - July 1	-20,961.14	-20,961.14	0.00	32,303.00	-53,264.14	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	-30,900.58	-37,009.39	6,108.81	16,254.00	-53,263.39	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	0.00	15,397.47	-15,397.47	15,397.00	0.47	
Revenue (State) – 3XXX	29,405.00	28,524.00	881.00	28,525.00	-1.00	
Total Revenues	29,405.00	43,921.47	-14,516.47	43,922.00	-0.53	
Expenditures-Not including Transfers Out	26,506.13	26,506.13	0.00	26,506.00	0.13	
Total Expenditures	26,506.13	26,506.13	0.00	26,506.00	0.13	
Excess (Deficiency) of Revenues Over Expenditures	2,898.87	17,415.34	-14,516.47	17,416.00	-0.66	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	2,898.87	17,415.34	-14,516.47	17,416.00	-0.66	
Beginning Fund Balance - July 1	23,359.20	23,359.20	0.00	164,298.00	-140,938.80	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	26,258.07	40,774.54	-14,516.47	181,714.00	-140,939.46	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	18,856.92	12,578.42	6,278.50	12,579.00	-0.58	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	18,856.92	12,578.42	6,278.50	12,579.00	-0.58	
Expenditures-Not including Transfers Out	1,530,252.37	1,514,647.25	15,605.12	1,514,647.00	0.25	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,530,252.37	1,514,647.25	15,605.12	1,514,647.00	0.25	
Excess (Deficiency) of Revenues Over Expenditures	-1,511,395.45	-1,502,068.83	-9,326.62	-1,502,068.00	-0.83	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-1,511,395.45	-1,502,068.83	-9,326.62	-1,502,068.00	-0.83	
Beginning Fund Balance - July 1	0.00	0.00	0.00	1,532,698.00	-1,532,698.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	-1,511,395.45	-1,502,068.83	-9,326.62	30,630.00	-1,532,698.83	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	1,267,015.77	1,487,474.58	-220,458.81	3,200,308.00	-1,712,833.42	Refer to differences in Governmental Funds
Total Expenditures - Governmental Funds	2,829,184.82	2,984,227.30	-155,042.48	4,600,703.00	-1,616,475.70	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-1,562,169.05	-1,496,752.72	-65,416.33	-1,400,395.00	-96,357.72	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	-1,102.00	-5,300.33	4,198.33	-5,500.00	199.67	
Net Change in Fund Balance - Governmental Funds	-1,563,271.05	-1,502,053.05	-61,218.00	-1,405,895.00	-96,158.05	
Beginning Fund Balance - July 1 - Governmental Funds	686,074.34	686,074.34	0.00	2,497,892.00	-1,811,817.66	
Ending Fund Balance - June 30 - Governmental Funds	-877,196.71	-815,978.71	-61,218.00	1,091,997.00	-1,907,975.71	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	17,579.21	17,579.21	0.00	17,578.00	1.21	
Total Operating Revenues	17,579.21	17,579.21	0.00	17,578.00	1.21	
Expenditures-Not including Transfers Out or On-behalf	76,012.55	76,955.98	-943.43	76,956.00	-0.02	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	1,789.50	1,789.50	0.00	1,789.00	0.50	
Total Operating Expenses	77,802.05	78,745.48	-943.43	78,745.00	0.48	
Operating Income (Loss)	-60,222.84	-61,166.27	943.43	-61,167.00	0.73	
Non-Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	17,586.00	650.00	16,936.00	650.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Donated Commodities - 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	31,782.00	52,950.79	-21,168.79	52,951.00	-0.21	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	49,368.00	53,600.79	-4,232.79	53,601.00	-0.21	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	5,500.33	-5,500.33	5,500.00	0.33	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	5,500.33	-5,500.33	5,500.00	0.33	
Change in Net Assets	-10,854.84	-2,065.15	-8,789.69	-2,066.00	0.85	
Beginning Net Assets - July 1	-3,411.08	-3,411.08	0.00	2,066.00	-5,477.08	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	-14,265.92	-5,476.23	-8,789.69	0.00	-5,476.23	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	17,579.21	17,579.21	0.00	17,578.00	1.21	
Total Operating Expenses - Proprietary Funds	77,802.05	78,745.48	-943.43	78,745.00	0.48	
Operating Income (Loss) - Proprietary Funds	-60,222.84	-61,166.27	943.43	-61,167.00	0.73	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	49,368.00	53,600.79	-4,232.79	53,601.00	-0.21	
Net Transfers In (Out) - Proprietary Funds	0.00	5,500.33	-5,500.33	5,500.00	0.33	
Net Income (Loss) - Proprietary Funds	-10,854.84	-2,065.15	-8,789.69	-2,066.00	0.85	
Net Assets, July 1, 2008 - Proprietary Funds	-3,411.08	-3,411.08	0.00	2,066.00	-5,477.08	Unexplained difference in beginning balance and not matching last year ending balance
Net Assets, June 30, 2009 - Proprietary Funds	-14,265.92	-5,476.23	-8,789.69	0.00	-5,476.23	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	22,769.10	1,735,402.33	-1,712,633.23	22,769.00	1,712,633.33	Refer Pg 35 Financial Audit Report
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	22,769.10	1,735,402.33	-1,712,633.23	22,769.00	1,712,633.33	
Deductions	79,883.83	1,638,671.50	-1,558,787.67	22,194.00	1,616,477.50	
Total Deductions	79,883.83	1,638,671.50	-1,558,787.67	22,194.00	1,616,477.50	
Change in Net Assets	-57,114.73	96,730.83	-153,845.56	575.00	96,155.83	
Beginning Net Assets - July 1	109,978.03	109,978.03	0.00	25,062.00	84,916.03	Unexplained difference in beinning balance and not matching last year ending balance
Ending Net Assets - June 30	52,863.30	206,708.86	-153,845.56	25,637.00	181,071.86	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	22,769.10	1,735,402.33	-1,712,633.23	22,769.00	1,712,633.33	Refer to differences in Fuduciary funds
Total Deductions - Fiduciary Funds	79,883.83	1,638,671.50	-1,558,787.67	22,194.00	1,616,477.50	
Change in Net Assets - Fiduciary funds	-57,114.73	96,730.83	-153,845.56	575.00	96,155.83	
Beginning Net Assets July 1 - Fiduciary Funds	109,978.03	109,978.03	0.00	25,062.00	84,916.03	
Ending Net Assets - June 30 - Fiduciary Funds	52,863.30	206,708.86	-153,845.56	25,637.00	181,071.86	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	0.00	0.00	0.00	0.00	
Fund 51 - On-Behalf Expenditures	0.00	0.00	0.00	0.00	0.00	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	30,787.68	34,580.58	-3,792.90	34,581.00	-0.42	Refer Pg 31 Note H Financial Audit Report
Depreciation Expense - Fund 81	1,789.50	1,789.50	0.00	1,789.00	0.50	Refer Pg 18 and 31 Note H Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	180,549.84	-180,549.84	173,565.61	6,984.23	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	No On Behalf Payments reporting in Financial Audit Report
On-Behalf Payments (Audit - KDE Web)	0.00	-180,549.84	180,549.84	-173,565.61	-6,984.23	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	Program Error
Deductions	30,787.68	34,580.58	-3,792.90	0.00	34,580.58	
Change Total assets	-30,787.68	-34,580.58	3,792.90	0.00	-34,580.58	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-30,787.68	-34,580.58	3,792.90	0.00	-34,580.58	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	Program Error
Deductions	1,789.50	1,789.50	0.00	0.00	1,789.50	
Change Total assets	-1,789.50	-1,789.50	0.00	0.00	-1,789.50	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-1,789.50	-1,789.50	0.00	0.00	-1,789.50	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	See Above
Total Deductions - Fixed Assets	32,577.18	36,370.08	-3,792.90	0.00	36,370.08	
Change in Total Fixed Assets	-32,577.18	-36,370.08	3,792.90	0.00	-36,370.08	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-32,577.18	-36,370.08	3,792.90	0.00	-36,370.08	